

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

LES FIELDS/C.C.H.I. INSURANCE
SERVICES,

No. C 15-02411 WHA

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

ORDER STAYING CASE


In this action for a tax refund, an order denied plaintiff's motion of joinder, leave to amend, and injunctive relief (Dkt. No. 34). Both sides were further ordered to show cause why a stay should not issue pending the outcome of the trial in an earlier-filed Tax Court case, which involves the same plaintiff and the common legal question of whether plaintiff's principal, Leslie Fields, was properly classified as an independent contractor rather than as an employee for tax purposes.

The United States stated that it believes a stay is warranted (Dkt. No. 36). Plaintiff admits that the independent contractor/employee question, common to this case and the case before the Tax Court, is the "crux" of both actions. It contends a stay is not warranted because both this Court and the Tax Court have proper jurisdiction over the issue (Dkt. No. 37). Plaintiff's argument is unpersuasive. (If anything, it indicates that a stay is warranted.)

1 This order hereby **STAYS** this case, pending the resolution of *Les Fields/C.C.H.I.*
2 *Insurance Services v. Commissioner of Internal Revenue*, No. 31090-14 (T.C.). The parties
3 shall submit a joint status report by the earlier of: (1) **FIVE CALENDAR DAYS** following a
4 dispositive ruling in the Tax Court, or (2) **APRIL 25, 2016**.

5
6 **IT IS SO ORDERED.**

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8 Dated: January 25, 2016.



WILLIAM ALSUP
UNITED STATES DISTRICT JUDGE